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For the year January 1 - December 31, 1997, or fiscal year beginning _____, 1997, ending _____, 1998

Business name

Federal employer identification number

Business mailing address

City, State and Zip Code

1. Did the corporate name change? If yes, enter the previous name. _____ ☐ Yes ☐ No
2. If a federal audit was finalized this year, enter the latest year audited. _____ • 19 _____ ☐ Yes • ☐ No
3. Is this an inactive corporation or nameholder corporation? _____ ☐ Yes • ☐ No
4. Quarterly estimated payments:
- a. Were federal quarterly estimated payments required? _____ ☐ Yes • ☐ No
- b. Were quarterly estimated payments based on annualized amounts? _____ ☐ Yes • ☐ No
5. Is this a final return? _____ ☐ Yes • ☐ No
- If yes, check the proper box below and enter the date the event occurred. _____
- ☐ Withdrawn from Idaho ☐ Dissolved
- ☐ Merged or reorganized. Enter new federal employer identification number _____
6. Do you need Idaho income tax forms and instructions mailed to you next year? _____ ☐ Yes • ☐ No
7. Is this an electrical or telephone utility? _____ ☐ Yes • ☐ No
8. Did the ownership change during the year? _____ ☐ Yes • ☐ No
9. Enter the amount of investment tax credit earned this tax year. • _____
10. Enter the amount of recapture of investment tax credit for this tax year. • _____

INCOME

11. Ordinary income (loss). Form 1120S, line 21 • 11 _____
12. Net income (loss) from rental real estate activities. Form 1120S, Schedule K • 12 _____
13. Net income (loss) from other rental activities. Form 1120S, Schedule K • 13 _____
14. Portfolio income (loss). Form 1120S, Schedule K • 14 _____
15. Other income (loss). Form 1120S, Schedule K • 15 _____
16. Deductions. Form 1120S, Schedule K • 16 _____
17. Net distributable income. Add lines 11 through 15, and subtract line 16. 17 _____

IDAHO ADDITIONS

18. Interest and dividends received, not taxable under Internal Revenue Code • 18 _____
19. State, municipal or local taxes measured by net income. Attach a schedule. • 19 _____
20. Other additions • 20 _____
21. Add lines 17 through 20. 21 _____

IDAHO SUBTRACTIONS

22. Interest received from Idaho municipal securities • 22 _____
23. Interest on U.S. obligations. Attach a schedule. • 23 _____
24. Interest and other expenses related to lines 22 and 23. • 24 _____
25. Add lines 22 and 23, and subtract line 24. 25 _____
26. Technological equipment donation • 26 _____
27. Federal tax credits claimed for gasohol sales and use • 27 _____
28. Allocated income. Attach a schedule. • 28 _____
29. Interest and other expenses related to line 28. Attach a schedule. • 29 _____
30. Subtract line 29 from line 28. 30 _____
31. Total subtractions. Add lines 25, 26, 27 and 30. 31 _____
32. Net business income subject to apportionment. Subtract line 31 from line 21. • 32 _____

33. Net business income subject to apportionment (amount from line 32)	33	
34. Corporations with all activity in Idaho enter 100%. Multistate/multinational corporations complete and attach Schedule 42. Enter the apportionment factor from line 21, Part I, Schedule 42.	34	%
35. Net business income apportioned to Idaho. Multiply line 33 by the % on line 34.	35	
36. Income allocated to Idaho. See instructions.	36	
37. Idaho compensation of nonresident officers, directors, and shareholders not reported to Idaho	37	
38. S corporation income reported to Idaho on shareholders' income tax returns	38	
39. Idaho taxable income. Add lines 35 through 37, and subtract line 38.	39	

TAX COMPUTATION

40. Idaho income tax. Multiply line 39 by 8%.	40	
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CREDITS

41. Credit for contributions to educational entities	41		
42. Investment tax credit. Attach Form 49.	42		
43. Credit for contributions to youth and rehabilitation facilities	43		
44. New jobs tax credit carryover. Attach Form 55.	44		
45. Credit for production equipment using post-consumer waste	45		
46. Total credits. Add lines 41 through 45.	46		
47. Subtract line 46 from line 40. If line 46 is greater than line 40, enter zero.	47		

OTHER TAXES

48. Permanent building fund tax. See instructions if there are nonresident shareholders.	48	
49. Special fuels tax due. Attach Form 75.	49	
50. Tax from recapture of investment tax credit. Attach Form 49R.	50	
51. Idaho tax. \$20 minimum. See instructions.	51	
52. Total tax. Add lines 47 through 51.	52	
53. Underpayment interest. Attach Form 41ESR.	53	
54. Add line 52 and line 53.	54	

PAYMENTS and OTHER CREDITS

55. Estimated tax paid with Form 41E	55		
56. Quarterly estimated tax payments with Forms 41ES and the 1996 return	56		
57. Special fuels tax refund. Attach Form 75.	57		
58. Gasoline tax refund. Attach Form 75.	58		
59. Total payments and other credits. Add lines 55 through 58.	59		

If line 54 is more than line 59, GO TO LINE 60. If line 59 is more than line 54, GO TO LINE 63.

REFUND or PAYMENT DUE

60. Tax Due. Subtract line 59 from line 54.	60	
61. Penalty • _____ Interest from due date • _____ Enter total.	61	
62. TOTAL DUE. Add lines 60 and 61.	62	
63. Overpayment. Subtract line 54 from line 59.	63	
64. REFUND. Amount of line 63 you want refunded to you	64	
65. ESTIMATED TAX. Amount you want credited to your 1998 estimated tax. Subtract line 64 from line 63.	65	

Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

☐ Within 120 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it.

SIGN HERE	Signature of officer	Date	Paid preparer's signature	Preparer's EIN or SSN
	Title	Phone	Address and phone number	

Mail to: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0201

ATTACH A COMPLETE COPY OF YOUR FEDERAL FORM 1120S